



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	11,263,443.13	11,263,443.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,495,395.00	1,495,395.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,411,226.18	1,411,226.18	0.00	0.00	0.00	0.00
222X Educational Media Services	674,275.53	625,142.28	0.00	49,133.25	0.00	0.00
23XX Support Services - General Administration	766,856.80	766,856.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,328,267.17	1,328,267.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	487,128.82	519.41	486,609.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,098,775.54	2,081,450.23	0.00	17,325.31	0.00	0.00
27XX Student Transportation Services	1,392,441.35	768,005.92	0.00	624,435.43	0.00	0.00
31XX Food Services	353,043.31	346,018.42	0.00	7,024.89	0.00	0.00
32XX Enterprise Services	12,804.47	12,804.47	0.00	0.00	0.00	0.00
33XX Community Services	10,992.20	10,992.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,413.25	19,413.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	115,969.92	110,714.92	0.00	5,255.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	85,340.82	0.00	0.00	85,340.82	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	350.00	0.00	0.00	0.00	350.00	0.00
9999 Undistributed	1,567.90	1,567.90	0.00	0.00	0.00	0.00
Totals	21,517,291.39	20,241,817.28	486,609.41	788,514.70	350.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	21,517,291.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

18 Glacier 0545 Browning Public Schools

0401 Browning H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,697,879.37	2,697,879.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	621,390.35	621,390.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,728.45	18,728.45	0.00	0.00	0.00	0.00
222X Educational Media Services	228,503.30	212,125.55	0.00	16,377.75	0.00	0.00
23XX Support Services - General Administration	332,869.69	332,869.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	565,190.04	565,190.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	215,393.84	0.00	215,393.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	613,502.65	612,365.65	0.00	1,137.00	0.00	0.00
27XX Student Transportation Services	893,575.01	477,284.75	0.00	416,290.26	0.00	0.00
32XX Enterprise Services	28,033.73	28,033.73	0.00	0.00	0.00	0.00
33XX Community Services	4,011.10	4,011.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,756.37	58,756.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	543,194.30	498,448.30	0.00	44,746.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,550.68	0.00	0.00	38,550.68	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	31,507.78	0.00	0.00	0.00	31,507.78	0.00
Totals	6,891,086.66	6,127,083.35	215,393.84	517,101.69	31,507.78	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,891,086.66					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0400 Browning Elem	Indirect/Direct	486,609.41 / 20,241,817.28	2.40%		
	LE 0401 Browning H S	Indirect/Direct	215,393.84 / 6,127,083.35	3.52%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0400 Browning Elem	0.0223	0.0216	0.0224	0.0211	2.40%
	0401 Browning H S	0.0223	0.0216	0.0224	0.0211	3.52%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0400 Browning Elem	0.0223	0.0000	0.0000	0.0000	
	0401 Browning H S	0.0223	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0400 Browning Elem	0.0223	0.0216	0.0224	0.0211	
	0401 Browning H S	0.0223	0.0216	0.0224	0.0211	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0400 Browning Elem	2.12%	
	0401 Browning H S	2.33%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0545 Browning Public Schools	2.23%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0402 Cut Bank Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,081,982.88	3,076,982.88	0.00	5,000.00	0.00	0.00
21XX Support Services - Students	15,566.12	15,566.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	161,751.99	161,751.99	0.00	0.00	0.00	0.00
222X Educational Media Services	79,418.30	79,418.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	411,831.23	411,831.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	415,885.99	404,940.19	0.00	10,945.80	0.00	0.00
25XX Support Services - Business	186,398.01	0.00	180,127.21	6,270.80	0.00	0.00
26XX Operation and Maintenance of Plant Services	641,757.19	609,779.74	0.00	31,977.45	0.00	0.00
27XX Student Transportation Services	295,282.48	234,382.48	0.00	60,900.00	0.00	0.00
31XX Food Services	265,142.19	256,411.08	0.00	8,731.11	0.00	0.00
34XX Extracurricular - Activities	11,017.94	11,017.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,609.54	58,609.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,463.61	0.00	0.00	9,463.61	0.00	0.00
Totals	5,634,107.47	5,320,691.49	180,127.21	133,288.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,634,107.47					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0403 Cut Bank H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,197,312.71	1,189,417.71	0.00	7,895.00	0.00	0.00
21XX Support Services - Students	9,943.29	9,943.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	75,951.11	75,951.11	0.00	0.00	0.00	0.00
222X Educational Media Services	40,117.03	40,117.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	233,964.33	233,964.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	202,727.76	192,814.76	0.00	9,913.00	0.00	0.00
25XX Support Services - Business	126,593.18	0.00	122,583.98	4,009.20	0.00	0.00
26XX Operation and Maintenance of Plant Services	393,117.18	393,117.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	241,671.79	201,071.79	0.00	40,600.00	0.00	0.00
34XX Extracurricular - Activities	71,168.68	71,168.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	194,304.89	194,304.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,060.29	0.00	0.00	3,060.29	0.00	0.00
Totals	2,789,932.24	2,601,870.77	122,583.98	65,477.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,789,932.24					

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For FY2017-18 Using FY16 Expenditures

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	LE 0402 Cut Bank Elem	Indirect/Direct	180,127.21 / 5,320,691.49	3.39%		
	LE 0403 Cut Bank H S	Indirect/Direct	122,583.98 / 2,601,870.77	4.71%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0402 Cut Bank Elem	0.0189	0.0187	0.0206	0.0220	3.39%
	0403 Cut Bank H S	0.0189	0.0187	0.0206	0.0220	4.71%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0402 Cut Bank Elem	0.0000	0.0000	0.0000	0.0000	
	0403 Cut Bank H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0402 Cut Bank Elem	0.0189	0.0187	0.0206	0.0220	
	0403 Cut Bank H S	0.0189	0.0187	0.0206	0.0220	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0402 Cut Bank Elem	2.17%	
	0403 Cut Bank H S	2.42%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0546 Cut Bank Public Schools	Your Preliminary Rate by School System (SS) is:	2.30%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

18 Glacier 0547 East Glacier Park Elem

0404 East Glacier Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	484,751.35	484,751.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,174.54	8,174.54	0.00	0.00	0.00	0.00
222X Educational Media Services	661.77	661.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,526.56	14,526.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,119.61	18,119.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,197.70	0.00	125,197.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	85,784.18	85,784.18	0.00	0.00	0.00	0.00
31XX Food Services	41,346.19	41,346.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,854.40	2,854.40	0.00	0.00	0.00	0.00
Totals	781,416.30	656,218.60	125,197.70	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	781,416.30					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0404 East Glacier Park Elem	Indirect/Direct	125,197.70 / 656,218.60		19.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0404 East Glacier Park Elem	0.1465	0.1431	0.1443	0.1416	19.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0404 East Glacier Park Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0404 East Glacier Park Elem	0.1465	0.1431	0.1443	0.1416	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0404 East Glacier Park Elem			14.56%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0547 East Glacier Park Elem	Your Preliminary Rate by School System (SS) is:	14.56%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

18 Glacier 1056 Mountain View Elementary

1222 Mountain View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	138,824.76	138,824.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,947.82	2,947.82	0.00	0.00	0.00	0.00
222X Educational Media Services	2,770.09	2,770.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,754.87	35,754.87	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,971.96	1,971.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,075.92	0.00	0.00	3,075.92	0.00	0.00
Totals	185,345.42	182,269.50	0.00	3,075.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	185,345.42					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1222 Mountain View Elem	Indirect/Direct	0.00 / 182,269.50		0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1222 Mountain View Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1056 Mountain View Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.00%

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